



# NORFOLK

*Office of the City Attorney*

BERNARD A. PISHKO  
City Attorney  
WAYNE RINGER  
MARY L. NEXSEN  
NATHANIEL BEAMAN IV  
MARTHA P. MCGANN  
CYNTHIA B. HALL  
JACK E. CLOUD  
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ZACHARY A. SIMMONS  
KARLA J. SOLORIA  
ALEX H. PINCUS

February 9, 2016

To the Honorable Council  
City of Norfolk, Virginia

Re: Tax Overpayment  
Metal Concepts, Inc.

**R-26**

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to Metal Concepts, Inc. in the amount of \$46,770.69 based upon the overpayment of its Machinery and Tools Tax for the years 2012 through 2015, resulting in a refund due of \$46,770.69, plus interest.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Bernard A. Pishko".

Bernard A. Pishko  
City Attorney

Recommendation: Adopt Ordinance

1/13/2016mr

Form and Correctness Approved:

By Michael S. B.  
Office of the City Attorney

Contents Approved:

By C. C. Page  
DEPT. Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 46,770.69      1000 104 010  
Christine J. Sancey      Account 4051  
Director of Finance      Date 1/21/16

NORFOLK, VIRGINIA

## ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO METAL CONCEPTS, INC. BASED UPON THE OVERPAYMENT OF ITS BUSINESS MACHINERY AND TOOLS TAX FOR THE TAX YEARS 2012 THROUGH 2015.

- - -

WHEREAS the Commissioner of the Revenue has determined that the business machinery and tools tax was erroneously overpaid by Metal Concepts, Inc. for the tax years 2012 through 2015, and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$46,770.69, plus interest; now, therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$46,770.69 is hereby appropriated for a refund to Metal Concepts, Inc. for the tax years 2012 through 2015.

Section 2:- That the Treasurer of the City of

Norfolk is hereby directed to issue a refund to Metal Concepts, Inc. in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue  
Certification and Request for the Refund  
Of Previously Paid Tax to:**

**Metal Concepts, Inc.**  
**Account Number**  
**75524/015697**

**January 5, 2016**

**Overview:**

Metal Concepts, Inc. did not file a Machinery & Tools Tax Rendition for the years 2012 through 2015. In addition, the taxpayer was taxed at the business personal property rate of \$4.33/\$100 instead of the machinery & tools rate of \$4.25/\$100. In December of 2015, the taxpayer filed amended returns for the above years. The corrected assessments have resulted in a refund to the taxpayer in the amount of \$46,770.69.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

**Fiscal Impact:**

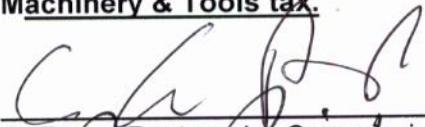
This refund reduces Machinery & Tools tax revenue by **\$46,770.69** for the 2016 fiscal year.

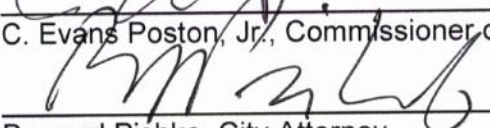
**Conclusion:**

It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the machinery & tools tax overpayment of **\$46,770.69**.

**Certification**

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of \$46,770.69 as specified by **Virginia Code §58.1-3981** due to the overpayment of the **Machinery & Tools tax**.

  
\_\_\_\_\_  
C. Evans Poston, Jr., Commissioner of the Revenue

  
\_\_\_\_\_  
Bernard Pishko, City Attorney

1-11-16  
\_\_\_\_\_  
Date

1/26/16  
\_\_\_\_\_  
Date